



# RELIEF Act

## Sales and Use Tax Credit

### FAQs

#### **Q: What is the RELIEF Act Sales and Use Tax Credit?**

**A:** The 2021 RELIEF Act authorizes eligible vendors to retain an increased vendor tax credit for the three consecutive months following the enactment of the law. The amount of the vendor credit allowed is equal to the lesser of the amount of sales and use tax collected during the month the vendor qualifies for the increased credit or \$3,000, not to exceed \$9,000 in three months.

#### **Q: Who is eligible for the credit?**

**A:** In order to be eligible:

- (a)** a vendor must file a timely sales and use tax return or consolidated return, and;
- (b)** the gross amount of sales and use tax remitted with the return may not exceed \$6,000, and;
- (c)** a vendor must choose to forgo the standard vendor credit in order to claim the enhanced vendor credit.

#### **Q: When can I take advantage of the sales and use tax credit?**

**A:** You can claim the credit for sales during the months of March, April, and May 2021. If you file returns quarterly, claim the March credit on the return you file in April, and claim the April and May credits on the return you file in July.

#### **Q: How much are eligible recipients able to get?**

**A:** Eligible vendors may claim a credit against their sales and use tax for either the amount of the sales and use tax collected during the month for which the vendor claims the credit, or \$3,000, whichever is less.

#### **Q: How do I claim the Sales and Use Tax Credit?**

**A:** File electronically using bFile.

#### **Q: If I take advantage of the extended sales and use tax deadline, may I still take the credit?**

**A:** Yes, you may still take the credit if you take advantage of the extended deadline.

#### **For more Information:**

**Web:**

**[www.Marylandtaxes.gov](http://www.Marylandtaxes.gov)**

**Email:**

**[TaxpayerRelief@Marylandtaxes.gov](mailto:TaxpayerRelief@Marylandtaxes.gov)**

**Call:**

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